

Internal Revenue Service

**memorandum**

TL-N-6136-97

date: 8 FEB 2001

to: Internal Revenue Service, Examination Division

from: Alice M. Harbutte, Attorney  
LMSB Area 4, Natural Resources, Denver, Colorado

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subject: [REDACTED] and  
Statute Extensions, Forms 872  
Forms 1120, [REDACTED] and [REDACTED] taxable years

This memorandum is a supplemental response to your request for advice dated December 5, 2000, concerning the proper party to execute statute extensions, Forms 872, with respect to the [REDACTED] U.S. Consolidated Return, Form 1120, filed by [REDACTED] ("[REDACTED]") and for the [REDACTED] through [REDACTED] U.S. Consolidated Returns, Forms 1120, filed by [REDACTED] [REDACTED], and [REDACTED] ("[REDACTED]").

As stated in our first memorandum, the consents to extend the statute of limitations, Forms 872, for the taxable years [REDACTED] through [REDACTED], relating to the consolidated returns for which [REDACTED] was the common parent, may be executed by a duly authorized officer of [REDACTED] since it is still in existence or by a duly authorized officer of [REDACTED], as agent of the former [REDACTED] group. National Office has recommended using [REDACTED] (and not [REDACTED]), since [REDACTED] is still in existence and is an alternative agent under § 1.1502-77T(a)(4)(i). If a duly authorized officer of [REDACTED] is used, we recommend that the name of the taxpayer in the Form 872 be identified and the signature line read as follows:

The [REDACTED] ([REDACTED]) and [REDACTED] Consolidated Group\*

Put an asterisk after "Group." At the bottom of the Form 872, type:

\*This is with respect to the [REDACTED]  
[REDACTED] consolidated group for the taxable years  
[REDACTED] through [REDACTED].

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If a duly authorized officer of [REDACTED] is used, we recommend that the name of the taxpayer in the Form 872 be identified and the signature line read as follows:

[REDACTED]. ([REDACTED]), formerly [REDACTED], as agent for the [REDACTED] Consolidated Group.\*

Put an asterisk after "Group." At the bottom of the Form 872, type:

\*This is with respect to the [REDACTED] consolidated group for the taxable years [REDACTED] through [REDACTED].

In our earlier advice we stated that [REDACTED], was the only entity that could execute a consent on behalf of [REDACTED]. This is still our position, however, we are recommending that the name of the taxpayer in the Form 872 be identified and the signature line read as follows:

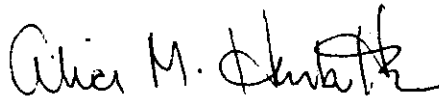
[REDACTED]. ([REDACTED]), formerly [REDACTED] as successor to [REDACTED] ([REDACTED]), and as common parent of the [REDACTED] consolidated group.\*

Put an asterisk after "group." At the bottom of the Form 872, type:

\*This is with respect to the [REDACTED] consolidated group for the taxable year ended [REDACTED].

#### CONCLUSION

If you have any questions concerning this matter please call Attorney Alice M. Harbutte at (303) 844-3258.



Alice M. Harbutte  
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Denver, Colorado